

State of Alaska
Department of Revenue

www.state.ak.us

2004
Alaska Fisheries Business Tax Return
(Includes Seafood Marketing Assessment Return)



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Mailing Address

State of Alaska
Department of Revenue
Tax Division
PO Box 110420
Juneau, AK 99811-0420

2004 Alaska Fisheries Business Tax Return

INSTRUCTIONS FORM 04-574

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WHO MUST FILE?

Any person or business that has, or is required to have an Alaska Fisheries Business License under AS 43.75, including:

- Persons or businesses who processed fisheries resources in Alaska.
- Licensed fisheries businesses that had fisheries resources processed by a fisheries business in Alaska.
- Persons or businesses who bought frozen fisheries resources for resale or export from a person excluded from the fisheries business tax.
- Persons or businesses who transported unprocessed fisheries resources out of Alaska.
- Commercial fishers who process fisheries resources.

Examples of those required to file include canneries, cold storages, custom processors, commercial fishers who process their catch, freezer ships, and processing plants.

DUE DATE

To avoid interest and penalties, file and pay all tax due with this form on or before **March 31, 2005**.

WHAT'S NEW !

The Department of Revenue offers a Tax Online Payment System (TOPS). TOPS has replaced Alaska State Automated Payments (ASAP) system. You may make instant payments electronically or schedule your payment up to one year in advance. TOPS may be used to avoid wire transfer fees. Information and instructions are located at: <https://www.tax.state.ak.us/tops/>

Salmon Product Development and Utilization Tax Credits allow credit against fisheries business tax liability to encourage the development of salmon products and the utilization of salmon waste. The amount of the tax credit cannot exceed 50% of the taxpayer's fisheries tax liability for processing of salmon during the tax year. The credit will sunset on December 31, 2005. Unused credits earned may be carried forward for three years. Visit our website for more information.

IF YOU NEED HELP

If you have questions not addressed in these instructions, need more information, or require assistance, contact us:

Telephone: 907.465.3775

Email: fish_excise@revenue.state.ak.us

Website: www.tax.state.ak.us

AVOID COMMON MISTAKES

- If your company has one or more licenses, and the aggregate tax payment (including seafood marketing assessment) is greater than \$150,000, you must wire transfer funds or to avoid wire transfer fees use TOPS (online payment system). See Wire Transfer General Instructions.
- Enter your name and fisheries business license number as *they appear* on your 2004 Fisheries Business License. Sign and date the form before submission.
- Use the *correct schedules*. The Alaska Fisheries Business Tax Return contains separate schedules for each *processing* activity. Complete all schedules that correspond with your business processing activities for the year. See *Processing Activity Schedules*.
- Use the *correct processing location code* so that we can share your tax with the proper community. See *Alaska Fisheries Processing Location Code Maps and Directory*. (**Note: your return is incomplete without all processing location codes.**)
- If you received a Fisheries Business License for 2004, you *must file a return even if you had no activity for 2004*. Write "no processing or exporting" across the tax liability section on the front of the tax return, enter zeros on lines 1a through 1c, and sign at the bottom of the return. *A liability may still exist for Salmon Enhancement and Salmon Marketing taxes.*
- Remember to report and claim tax prepayments. The annual licensing fee of \$25 is not a tax prepayment.

2004 Alaska Fisheries Business Tax Return

INSTRUCTIONS FORM 04-574

GENERAL INSTRUCTIONS

You may reproduce or photocopy the forms in this booklet as needed, or request additional forms from the department help desk. (See "If You Need Help" on Page 1) Forms are also available on our website at www.tax.state.ak.us.

Estimated Tax

Monthly estimated tax payments are mandatory for taxpayers that have elected and meet the requirements of AS 43.75.055(c). Those payments are due on or before the 15th day of the month following the month in which the tax liability for the payment of the taxes was incurred. Use Form 04-568. All other taxpayers may make voluntary estimated tax payments. Voluntary payments other than online payments and wire transfer payments must be accompanied by Form 04-574E.

Extension for Filing Return

If you need an extension for filing your return, contact the Alaska Department of Revenue. An application for extension must be submitted to the department no later than 15 calendar days before the return is due. Note: An extension of time to file is not an extension of time to pay taxes. You must remit full tax payment by the March 31 tax due date.

Wire Transfer Requirement

If your company has one or more licenses and your aggregate tax payment (including seafood marketing assessment) is greater than \$150,000, you must wire transfer the funds (to avoid wire transfer fees use TOPS located at: www.tax.state.ak.us)

Notify the State of Alaska, Treasury Division regarding the particulars of the transfer the day before the wire transfer is to be made either by fax at 907.465.4019 or via e-mail to cashmgmt@revenue.state.ak.us.

Wire payments to:

State Street Bank & Trust Company

225 Franklin Street

Boston, MA 02110

ABA #011000028

Credit: State of Alaska General Investment Fund,AY01

Account #00657189

Additional Wire Transfer Information: *Instruct your bank to indicate your Federal EIN and note that the payment is for fisheries business tax in the OBI (other bank information) field on the wire transfers.*

TOPS (Tax Online Payment System)

The Department of Revenue offers a Tax Online Payment System (TOPS). You may make instant payments electronically or schedule your payment weeks or months in advance. Information and instructions are available at: <https://www.tax.state.ak.us/tops/>

Penalties for Failure to File or Pay

A penalty will be assessed for failure to timely file the return or failure to timely pay the tax. Each penalty is computed at 5% per 30-day period or fraction of a period up to a maximum of 25% on the tax not paid by the payment due date.

Interest Rates on Tax Due

The current interest rate is 11%, compounded quarterly.

Amended Returns

To correct a previously filed Form 04-574, check the amended box in the upper right corner of the return and attach a statement explaining the reason for the amendment. Complete the entire form using the corrected amounts.

PROCESSING ACTIVITY SCHEDULES

The Alaska Fisheries Business Tax Return (Form 04-574) contains a separate schedule for each processing activity. The forms you need depend on your business activities. Refer to the following schedule descriptions to determine which forms you must complete with your return.

Schedule 1 – Caught and Processed

Use this schedule to report fisheries resources your company caught and processed. Use the correct processing location code. Note: If you are a fisher who catches and processes fisheries resources on your boat and the total taxable value of fisheries resources does not exceed \$50,000, you may qualify to use the Catcher Processor Combined Fisheries Tax Return, Form 04-570.

Schedule 2 – Purchased and Processed

Use this schedule to report fisheries resources your company purchased and processed. Include fisheries resources that were purchased from fishermen claiming exclusion from the fisheries business tax. Use the processing location code assigned to the area where the processing took place.

Schedule 3 – Transported Unprocessed

Use this schedule to report fisheries resources transported unprocessed outside the taxing jurisdiction of Alaska. You must include the name and address of purchaser for each fishery resource transported unprocessed.

Schedule 4 – Custom Processing by Others

Use this schedule to report fisheries resources that were custom processed for your company by another fisheries business in Alaska. Use the processing location code assigned to the area where the processing took place.

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Schedule 5 – Custom Processing for Others

Use this schedule to report fisheries resources your company custom processed for someone not licensed as a fisheries business in Alaska. Use the processing location code assigned to the area where the processing took place.

Schedule 6 – Custom Processor Information

Use this schedule to report established and developing fisheries resources your company custom processed for another licensed fisheries business.

Schedule 7 – Sold Unprocessed in Alaska

Use this schedule to report all fisheries resources sold unprocessed inside the state by your company.

Schedule 8 – Pounds Discarded

Use this schedule to report all established and developing resources that were reported by your company to the Alaska Department of Fish and Game as discarded.

PROCESSING LOCATION CODES

Fisheries Business Tax is shared with organized boroughs and incorporated cities within the State of Alaska. Each processing area or incorporated city has an assigned code and maps are provided to help identify the correct location code to use. A complete directory of maps is included in the Alaska Fisheries Processing Location Code Maps and Directory. This booklet is available on our website at www.tax.state.ak.us or you may request a copy from the Shared Tax Coordinator at 907.465.3776.

If fisheries resources were:

- Processed within the city limits of an incorporated city in Alaska, use the location code of that incorporated city.
- Processed in an area that is not within the city limits of an incorporated city, use the location code for that area.
- Exported unprocessed outside of Alaska, use location code 8888.

Enter one location code in the assigned block for each completed line entry. If you processed the same species in more than one of the coded areas or incorporated cities, use a separate line for each location. Note that your return is incomplete if you leave out the processing location code.

OTHER FORMS

Form 04-578 -Alaska Seafood Marketing Assessment

The Seafood Marketing Assessment is computed on the aggregate value of all seafood resources. If you have one or more fisheries business licenses, you are required

to file only one seafood marketing assessment return for the aggregate total value. Persons or businesses that produce *more than \$50,000* of seafood resources in Alaska must pay this tax.

Form 04-584 Fisheries Business Tax Exclusions

Complete this form only if you are a fisher claiming exclusion from payment of the fisheries business tax for fisheries resources frozen aboard a fishing vessel and sold to a licensed processor. You are responsible for the tax on all fisheries resources that are exported or that are processed and sold to someone that is not a licensed fisheries business.

Form 04-585 Alaska Fisheries Business Report of Bonus or Other Additional Payments

Complete this form if you make additional payments or pay bonuses related to fisheries activity previously reported on your 2004 Fisheries Business Tax Return (schedules 1-5 are required).

Form 04-586 Seafood Marketing Assessment Report of Bonus or Other Additional Payments

Complete this form if you make additional payments or pay bonuses related to fisheries activity previously reported on your 2004 Seafood Marketing Assessment return.

Forms 04-585 and 04-586 (described above) should be submitted to the department along with tax due no later than the last day of the month following the month in which the payments were made. *If you make additional payments before filing your fisheries business return, you should include those payments as part of the values reported on your fisheries business tax return (Form 04-574).*

Schedule SPDU - Salmon Product Development and Utilization Credit

Complete this form if qualified for the Salmon Product Development and Utilization Credit. Forms and instructions are in a separate booklet available on our website at www.tax.state.ak.us.

Salmon Product Development Credit applies to investment in new equipment used to develop value added salmon products. The credit is 50% of a qualified investment in new property.

Salmon Utilization Credit applies to investment resulting in full utilization of salmon waste. A taxpayer may claim a salmon utilization tax credit up to 50% of the amount of qualified expenditure in the state for full utilization of salmon.

Limitations. Salmon Product Development and Utilization credits claimed may not exceed 50% of the tax

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liability for salmon. An investment for which credit is claimed under one salmon credit may not be used to claim a credit under the other credit.

The salmon credit may not be taken by a taxpayer in arrears in the payment of assessments under AS 16.51.120, (Alaska Seafood Marketing), contributions under AS 23.20, (unemployment insurance), or taxes or assessments collected or owed under AS 43 (including but not limited to Fishery Business, Salmon Enhancement/Salmon Marketing, etc.).

TAX CREDIT SCHEDULES

Schedule WB - A.W. "Winn" Brindle Scholarship is a tax credit for contributions made during the tax year to the A.W. "Winn" Brindle Memorial Scholarship. The credit is limited to 5% of the business tax liability.

Schedule EC - Education Credit is a tax credit for cash contributions accepted for direct instruction, research and educational support purposes, including library and museum acquisitions. Contributions accepted for endowment purposes are also eligible for the credit. The contributions must be given to a regionally accredited, public or private nonprofit, two or four-year college or university foundation in Alaska. The credit is subject to the limitations described below.

Limitations. The Education Credit is limited to 50% of contributions of not more than \$100,000; and 100% of the next \$100,000 of contributions.

Taxpayers that are claiming this credit should attach a schedule showing their computations and enter the total credit claimed on line 4 of Schedule EC.

The total contributions qualifying for this credit (line 1 of Schedule EC) cannot be claimed as charitable contribution deduction. Contributions claimed as a credit on this return may not be claimed as a credit against other state taxes.

Complete only one schedule. If your fisheries business files more than one return, use schedules WB and EC for only one return.

DEFINITIONS

Processing means any activity, which modifies the physical condition of a fisheries resource, including butchering, freezing, salting, cooking, canning, dehydrating, or smoking. Processing does not include decapitating shrimp, and gutting, gilling, sliming, or icing a fisheries resource solely for the purpose of maintaining the quality of the fresh resources. The removal, rinsing and icing of salmon roe is also not considered processing.

Value means the market value of the fisheries resource if taking of the fisheries resource is done in company-owned or company-subsidized boats operated by employees of the company or in boats that are operated under lease to or from the company or other arrangement with the company and if the fisheries resource is delivered to the company.

For fisheries resources other than those described above, the value of fisheries resources processed is generally the value of the price paid to the fisher for the fisheries resources. This includes, but is not limited to, indirect consideration and bonus amounts paid for fuel, supplies, gear, tender fees, ice, handling, or delivery, either at the time of purchase of the resources or tendered as a deferred or delayed payment.

PAYMENT CONDITIONS AND ELECTRONIC TRANSFER

PAYMENT

Checks must be made payable to the Alaska Department of Revenue. Payment should be submitted with the appropriate return and must be identified by name, address, tax year and Social Security Number or Federal Employer Identification Number (EIN).

The Department of Revenue offers a Tax Online Payment System (TOPS). You may make instant payments electronically or schedule your payment up to one year in advance. Information and instructions are available on our Website at:
<https://www.tax.state.ak.us/tops/>

MAIL RETURN AND TAX PAYMENT TO

Alaska Department of Revenue
Tax Division
PO Box 110420
Juneau, AK 99811-0420

State of Alaska
2004 Fisheries Business Tax Return
Developing Commercial Fisheries List

Effective January 1 - December 31, 2004

Developing commercial fisheries are taxed at a lower rate than established commercial fisheries. A developing commercial fishery is one that has been so designated by the Alaska Department of Fish and Game (AS 16.05.050(11)). Below is a list of fish and shellfish species considered to be developing commercial fisheries.

CAUTION: Please make sure that any species you list on the 2004 Developing Schedules 1-5 are included in the list below. Species not listed are considered to be established commercial fisheries and must be reported on the 2004 Established Schedules 1-5.

If you claim any species on the Developing Schedules 1-5 that are not included in the list below, your return may be adjusted to reflect the higher tax for established commercial fisheries.

Developing Statewide

Aquatic plants
 Arrowtooth flounder

Hagfish
 Lamprey
 Sandfish

Snails (except abalone)
 Squid

Developing in Certain Areas

Atka Mackerel
 Developing species in the Aleutian Islands(in NMFS statistical areas 541, 542 and 543), jig gear only.

Abalone
 Developing in all waters except the Southeast/Yakutat Area (5 AAC 38.100).

Black Rockfish
 Developing in the Westward Region only west of 164° 44' W Long. and in Southeast (5 AAC 28.100). Black Rockfish are established in Cook Inlet.

Clams
 Developing in all waters except hardshell and razor clams are established in the Cook Inlet Area (5 AAC 38.300) and geoduck clams are established in Southeast Alaska (5 AAC 38.100)

Corals
 Established in all areas. **No** commercial fisheries for corals are allowed.

Crab (except Dungeness, C. bairdi and C. opilio tanner, hair crab, red, blue, and brown king crab) developing in all waters, unless otherwise noted.

King Crab (Red Blue and Golden(brown))
 Developing in the St Lawrence Island section of the Bering Sea (5 AAC 34.905(3)).

Flatfish (flounder and sole)
 Developing in all waters except in Southeast (5 AAC 8.105(1)(2)(3)). Yellow Fin, Turbot and Rock Sole are established statewide.

Freshwater Finfish, all species
 Developing in all waters, except that eulachon smelt fisheries permitted in Prince William Sound and Southeastern Alaska are established.

Halibut
 Developing in section 4D-N (St. Lawrence).

Herring, food and bait
 Developing in the following waters:
 (1) Chignik (5 AAC 27.550)
 (2) Alaska Peninsula - Aleutian Islands (5 AAC 27.600), except for the Eastern Aleutians Area comprised of the Unimak, Akutan, and Unalaska Districts and that portion of the Umnak District East of Samalga Pass where fisheries are established.

Developing in the Bering Sea and Chukchi sea area waters only in the following districts:
 (1) Port Clarence Districts; (5 AAC 27.905(c))
 (2) Kotzebue District (5 AAC 27.905(d)).

Herring, sac roe
 Developing in the Kuskokwim, Bering Sea and Chukchi Sea area waters only in the following districts.
 (1) Port Clarence Districts; (5 AAC 27.905(c))
 (2) Kotzebue District (5 AAC 27.905(d))
 (3) Nunivak District (5 AAC 27.875(d)).
 (4) Norton Sound District (5 AAC 27.905 (b))

Lingcod
 Developing in all waters except Southeast (5 AAC 28.105(1)(2)(3)), Prince William Sound (5 AAC 28.200), and Cook Inlet (5 AAC 28.300).

Octopus
 Developing in all waters, except octopi are established in the Cook Inlet area (5 AAC 38.300)

Other groundfish (general)
 Developing in all waters except as noted above, and **excluding** pollock, Pacific cod, sablefish, halibut, yellowfin sole, Greenland turbot, rock sole and forage fish species which are **established** statewide.

Rockfish (Except Black Rockfish)
 Developing in all waters except in Prince William Sound (5 AAC 28.200), Cook Inlet (5 AAC 28.300), and the Gulf of Alaska including Southeast (5 AAC 28.100, 5 AAC 28.400, 5 AAC 28.500, and 5 AAC 28.550).

Pacific ocean perch
 Developing in all waters except the Gulf of Alaska (5 AAC 28.100, 5 AAC 28.400, 5 AAC 28.500, 5 AAC 28.550) and Bering Sea-Aleutian Islands (5 AAC 28.600, 5AAC 28.700).

Salmon
 Chum: Developing in the Norton Sound/Port Clarence area (5 AAC 04.200 (a) (b) (4) (5) (6)) and Kotzebue Area (5 AAC 03.100).
 Pink: Developing in the Atka/Amlia Island area (5 AAC 11.100), and the Arctic-Yukon-Kuskokwim Region (5 AAC 03.100, 5 AAC 04.100, 5 AAC 05.100, and 5 AAC 07.100).

Sea Cucumber
 Developing in the waters of the Westward Region statistical area "J" west of 159° west longitude (5 AAC 38.400)

Sea Urchin
Green sea urchin: Developing in all waters, except in Cook Inlet area (5 AAC 38.300).
Red sea urchin: Developing in all waters, except in the Cook Inlet area (5 AAC 38.300) and Southeast area (5 AAC 38.100).

Shrimp (pot gear)
 Developing in the Westward Region (Kodiak, Alaska Peninsula/Aleutian Island area (5 AAC 31.500)). Pot Shrimp fisheries are established in the Southeast area (5 AAC 31.100), Prince William Sound (5 AAC 31.200) and Cook Inlet (5 AAC 31.300).

Shrimp (all types of trawl gear)
 Developing in the Bering Sea waters north of latitude 54° 36'.
 Sidestriped shrimp are established for trawl gear in Prince William Sound.

Species Code List for Fisheries Business
Use this list when completing schedules for your return.

Species Code	Common Name	Species Code	Common Name
860	abalone	129	flounder, starry
521	arctic char (anadromous)	610	grayling
520	arctic char (general)	193	greenling, atka mackerel
522	arctic char (nonanadromous)	190	greenling, general
630	blackfish	194	greenling, kelp
855	blue mussel	191	greenling, rock
590	burbot	192	greenling, whitespot
810	clam, butter	213	grenadier (rattail)
820	clam, cockle	100	groundfish, general
842	clam, eastern softshell	212	hagfish, pacific
849	clam, general (deadloss)	200	halibut
815	clam, geoduck	230	herring byproducts
840	clam, little-neck	233	herring, bait
830	clam, razor	235	herring, food
812	clam, surf	231	herring, roe on kelp
260	cod, longfin	232	herring, roe only
110	cod, pacific (gray)	234	herring, with sac roe
899	coral	570	inconnu (sheefish)
922	crab, blue king	650	lake chub
927	crab, blue king (deadloss)	601	lamprey, arctic
900	crab, box	603	lamprey, brook
909	crab, box (deadloss)	600	lamprey, pacific
923	crab, brown king	602	lamprey, river
928	crab, brown king (deadloss)	130	lingcod
910	crab, dungeness	640	longnose sucker
919	crab, dungeness (deadloss)	870	octopus
920	crab, king (general)	880	oysters
929	crab, king (general, deadloss)	141	perch, pacific ocean
940	crab, korean horsehair	500	pike, northern
949	crab, korean horsehair (deadloss)	270	pollock (whiting)
951	crab, multispina	970	pollock (whiting--CDQ)
921	crab, red king	97	prowfish
926	crab, red king (deadloss)	142	rockfish, black
924	crab, scarlet king	167	rockfish, blue
925	crab, scarlet king (deadloss)	137	rockfish, bocaccio
937	crab, tanner (bairdi, deadloss)	146	rockfish, canary
930	crab, tanner (general)	149	rockfish, china
939	crab, tanner (general, deadloss)	138	rockfish, copper
938	crab, tanner (opilio, deadloss)	159	rockfish, darkblotched
931	crab, tanner, bairdi	154	rockfish, dusky
933	crab, tanner, grooved	135	rockfish, greenstripe
932	crab, tanner, opilio	136	rockfish, northern
934	crab, tanner, triangle	139	rockfish, other
953	crab, verrilli	147	rockfish, quillback
531	dolly varden (anadromous)	140	rockfish, red
530	dolly varden (general)	153	rockfish, redbanded
532	dolly varden (nonanadromous)	158	rockfish, redstripe
210	eels or eel-like fish	150	rockfish, rosethorn
118	flatfish, deep water	151	rockfish, rougheye
119	flatfish, shallow water	166	rockfish, sharpchin
133	flounder, alaska plaice	152	rockfish, shortraker
121	flounder, arrowtooth	157	rockfish, silvergray
120	flounder, general	143	rockfish, thornyhead (idiots)

Species Code List for Fisheries Business

Use this list when completing schedules for your return.

Species Code Common Name	Species Code Common Name
148 rockfish, tiger	700 skate, general
168 rockfish, unspecified demersal	516 smelt, capelin
169 rockfish, unspecified pelagic	511 smelt, eulachon
144 rockfish, unspecified slope	510 smelt, general
156 rockfish, widow	512 smelt, longfin
145 rockfish, yelloweye (red snapper)	514 smelt, pond
175 rockfish, yellowmouth	513 smelt, rainbow
155 rockfish, yellowtail	515 smelt, surf
710 sablefish (blackcod)	890 snails
999 salmon byproducts	126 sole, butter
401 salmon roe, chinook	124 sole, dover
405 salmon roe, chum	128 sole, english
403 salmon roe, coho	122 sole, flathead
404 salmon roe, pink	131 sole, petrale
402 salmon roe, sockeye	125 sole, rex
410 salmon, chinook	123 sole, rock
411 salmon, chinook under 21 in.	132 sole, sand
450 salmon, chum	127 sole, yellowfin
430 salmon, coho	875 squid, california market
490 salmon, groundfish bycatch	661 stickleback, ninespine
440 salmon, pink	660 stickleback, threespine
400 salmon, roe (unspecified)	680 sturgeon, general
420 salmon, sockeye	681 sturgeon, green
170 sardine, pacific (pilchard)	683 sturgeon, siberian
220 saury, pacific	682 sturgeon, white
852 scallop, (deadloss)	250 tomcod, pacific
851 scallop, pink (or calico)	670 trout perch
850 scallop, weathervane	555 trout, brook
161 sculpin, coastrange	561 trout, cutthroat (anadromous)
163 sculpin, fourhorn	560 trout, cutthroat (general)
160 sculpin, general	562 trout, cutthroat (nonanadromous)
164 sculpin, prickly	550 trout, lake
165 sculpin, riffle	541 trout, rainbow
162 sculpin, slimy	540 trout, steelhead
895 sea cucumber	720 tuna, albacore
896 sea urchin	134 turbot, greenland
180 shad	101 waste fish (from trawl shrimp)
689 shark, general	584 whitefish, arctic cisco
690 shark, salmon	585 whitefish, bering cisco
691 shark, spiny dogfish	588 whitefish, broad
969 shrimp, (general, deadloss)	580 whitefish, general
964 shrimp, coonstripe	589 whitefish, humpback
960 shrimp, general	583 whitefish, least cisco
963 shrimp, humpy	587 whitefish, pygmy
961 shrimp, pink	586 whitefish, round
962 shrimp, sidestripe	211 wrymouths
965 shrimp, spot	

2004 Alaska Fisheries Business Tax Return

FORM 04-574

Department of Revenue
Tax Division
PO Box 110420
Juneau, Alaska 99811-0420
Telephone 907.465.2371
Fax 907.465.3566

This form is available online at www.tax.state.ak.us

DEPT USE ONLY

Envelope #
FSN

Due: March 31, 2005

Federal EIN or SSN			Fisheries Business License Number		
Individual or Corporation Name			Facility Location or Vessel Name		
Business Name			Telephone Number		Fax Number
Mailing Address			E-mail Address		
City	State	Zip Code	Check if: <input type="checkbox"/> Amended (attach explanation)		
Contact Person		Title	ONE RETURN PER LICENSE		

Tax Liability

1a. Established. Enter amount from Part 1, line 8.....	1a		
1b. Developing. Enter amount from Part 2, line 8.....	1b		
1c. Total Tax Liability Add lines 1a and 1b.....	1c		

Credits

2a. A.W. "Winn" Brindle Credit. Schedule WB, line 4.....	2a		
2b. Alaska Education Credit. Schedule EC,	2b		
2c. Salmon Credits from Schedule SPDU.....	2c		
2d. Total Credits. Add lines 2a thru 2c.....	2d		

Total Liability

3. Net Fisheries Business Tax (subtract line 2d from line 1c).....	3		
4. Salmon Credit Recapture from Schedule SPDU	4		
5. Total Liability (Add lines 3 & 4).....	5		

Payments

6a. 2004 Monthly and Estimated tax payments.....	6a		
6b. Other payments or credit from prior year (\$25 license fee is not a prepayment).....	6b		
6c. Total payments. Add lines 6a and 6b.....	6c		

Amount Due

7. If line 6c is less than or equal to line 5, subtract line 6c from line 5.....	7		
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Overpayment

8a. If line 6c is greater than line 5, subtract line 5 from line 6c.....	8a		
8b. Amount of overpayment to be credited to 2005 estimated tax.....	8b		
8c. Amount of overpayment to be applied to 2004 Seafood Marketing Assessment Return or other tax (specify).....	8c		
8d. Amount of overpayment to be refunded.....	8d		

Note: If your liability exceeds \$150,000, you must use Electronic Funds Transfer (TOPS) or wire transfer funds

Check if you are remitting by:

☐ Wire Transfer

☐ TOPS Confirmation Number.....

To avoid wire transfer fees, use the TOPS, at: www.tax.state.ak.us

I declare under penalty of unsworn falsification that the information provided in this return has been reviewed by me, and to the best of my knowledge and belief is true, correct, and complete. If prepared by a person other than the taxpayer, preparer's declaration is based on all information of which preparer has any knowledge.

Signature	Type or Print Name	Date
-----------	--------------------	------

DEPARTMENT USE ONLY

VALIDATION

PMD:

**2004 Alaska Fisheries Business Tax Return
FORM 04-574**

Business Name	Federal EIN or SSN	Fisheries Business License Number
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NOTE. First complete Schedules 1-5 as appropriate for your fisheries business, then transfer the totals to Part 1 and Part 2 below.

PART 1: ESTABLISHED

		Schedule	Column A Floating Facility	Column B Shore-Based Salmon Cannery	Column C Shore-Based Facility
1.	1E	Caught and Processed			
2.	2E	Purchased and Processed			
3.	3E	Transported Unprocessed			
4.	4E	Custom Processing by Others			
5.	5E	Custom Processing for Others			
6.	TOTAL VALUE. Add schedules 1-5				
Tax Rate			5% (.05)	4.5% (.045)	3% (.03)
7.	TAX. Multiply line 6 by tax rate				
For Department Use Only			60621	60622	60623
8. Established Fisheries Tax. Add each entry from line 7. Enter on Page 8, line 1a.....					

PART 2: DEVELOPING

		Schedule	Column A Floating Facility	Column B Shore-Based Facility
1.	1D	Caught and Processed		
2.	2D	Purchased and Processed		
3.	3D	Transported Unprocessed		
4.	4D	Custom Processing by Others		
5.	5D	Custom Processing for Others		
6.	TOTAL VALUE. Add schedules 1-5			
Tax Rate			3% (.03)	1% (.01)
7.	TAX. Multiply line 6 by tax rate			
For Department Use Only			60624	60625
8. Developing Fisheries Tax. Add each entry from line 7. Enter on Page 8, line 1b.....				

PART 3: Seafood Marketing Assessment Value

Add each entry from line 6, Part 1 and 2. Enter on Form 04-578 Seafood Marketing Assessment Return.....	Transfer To Form 04-578

2004 Alaska Fisheries Business Tax Return
FORM 04-574

Page ____ of ____

Schedule 1E

Business Name	Federal EIN or SSN	Fisheries Business License No.
---------------	--------------------	--------------------------------

SCHEDULE 1E - ESTABLISHED: CAUGHT AND PROCESSED

This schedule must be completed for all established fisheries resources processed by your company that were taken in company-owned or company-subsidized boats operated by employees, or in boats operated under lease or other agreement.

Species	Spec. Code	Pounds	Value	Processing Location Code (See Instructions)

Total Value. Enter total on Part 1, line 1, column A.....

Species	Spec. Code	Pounds	Value	Processing Location Code
King	4 1 0			
Red	4 2 0			
Coho	4 3 0			
Pink	4 4 0			
Chum	4 5 0			

Total Value. Enter total on Part 1, line 1, column B.....

Species	Spec. Code	Pounds	Value	Processing Location Code

Total Value. Enter total on Part 1, line 1, column C.....

2004 Alaska Fisheries Business Tax Return
FORM 04-574

Page ____ of ____

Schedule 1D

Business Name	Federal EIN or SSN	Fisheries Business License No.
---------------	--------------------	--------------------------------

SCHEDULE 1D - DEVELOPING: CAUGHT AND PROCESSED

This schedule must be completed for all developing fisheries resources processed by your company that were taken in company-owned or company-subsidized boats operated by employees, or in boats operated under lease or other agreement. **NOTE:** A list of developing commercial fisheries, Form 04-564, is printed after the instructions in this booklet.

A. FLOATING FACILITY

Species	Spec. Code			Area Caught	Pounds	Value	Processing Location Code (See Instructions)			

Total Value. Enter total on Part 2, line 1, column A

B. SHORE-BASED FACILITY

Species	Spec. Code			Area Caught	Pounds	Value	Processing Location Code (See Instructions)			

Total Value. Enter total on Part 2, line 1, column B

**2004 Alaska Fisheries Business Tax Return
FORM 04-574**

Page ____ of ____

Schedule 2E

Business Name	Federal EIN or SSN	Fisheries Business License No.
---------------	--------------------	--------------------------------

SCHEDULE 2E - ESTABLISHED: PURCHASED AND PROCESSED

This schedule must be completed for all established fisheries resources that your company purchased and processed.

A. FLOATING FACILITY (Note: Salmon must be itemized by subspecies.)

Species	Spec. Code	Pounds	Value	Processing Location Code (See Instructions)

Total Value. Enter total on Part 1, line 2, column A.....

B. SHORE-BASED SALMON CANNERY

Species	Spec. Code	Pounds	Value	Processing Location Code
King	4 1 0			
Red	4 2 0			
Coho	4 3 0			
Pink	4 4 0			
Chum	4 5 0			

Total Value. Enter total on Part 1, line 2, column B.....

C. SHORE-BASED FACILITY (Note: Salmon must be itemized by subspecies.)

Species	Spec. Code	Pounds	Value	Processing Location Code

Total Value. Enter total on Part 1, line 2, column C.....

2004 Alaska Fisheries Business Tax Return
FORM 04-574

Page ____ of ____

Schedule 2D

Business Name	Federal EIN or SSN	Fisheries Business License No.
---------------	--------------------	--------------------------------

SCHEDULE 2D - DEVELOPING : PURCHASED AND PROCESSED

This schedule must be completed for all developing fisheries resources that your company purchased and processed. **NOTE:** A list of developing commercial fisheries, Form 04-564, is printed after the instructions in this booklet.

A. FLOATING FACILITY

Area Caught	Species	Spec. Code			Pounds	Value	Processing Location Code (See Instructions)			

Total Value. Enter total on Part 2, line 2, column A

B. SHORE-BASED FACILITY

Area Caught	Species	Spec. Code			Pounds	Value	Processing Location Code (See Instructions)			

Total Value. Enter total on Part 2, line 2, column B

2004 Alaska Fisheries Business Tax Return
FORM 04-574

Page ____ of ____

Schedule 3E

Business Name	Federal EIN or SSN	Fisheries Business License No.
---------------	--------------------	--------------------------------

SCHEDULE 3E - ESTABLISHED: TRANSPORTED UNPROCESSED

This schedule must be completed for all established fisheries resources that your company transported unprocessed outside the taxing jurisdiction of Alaska. Use additional schedules if more space is needed. **Note:** The applicable tax rate (floating or shore-based) depends on the status of the company or individual to whom you shipped the resource.

A. FLOATING FACILITY (Note: Salmon must be itemized by subspecies.)

Species	Spec. Code			Pounds	Value	Purchaser's Name and Address

Total Value. Enter total on Part 1, line 3, column A.....

B. SHORE-BASED SALMON CANNERY

Species	Spec. Code			Pounds	Value	Purchaser's Name and Address
King	4	1	0			
Red	4	2	0			
Coho	4	3	0			
Pink	4	4	0			
Chum	4	5	0			

Total Value. Enter total on Part 1, line 3, column B.....

C. SHORE-BASED FACILITY (Note: Salmon must be itemized by subspecies.)

Species	Spec. Code			Pounds	Value	Purchaser's Name and Address

Total Value. Enter total on Part 1, line 3, column C.....

This schedule must be completed for all developing fisheries resources that your company transported unprocessed outside the taxing jurisdiction of Alaska. Use additional schedules if more space is needed. **NOTE:** The applicable tax rate (floating or shore-based) depends on the status of the company or individual who purchased the resource. A list of developing commercial fisheries, Form 04-564, is printed after the instructions in this booklet.

Area Caught	Species	Spec. Code			Pounds	Value	Purchaser's Name and Address
Total Value. Enter total on Part 2, line 3, column A							

Area Caught	Species	Spec. Code			Pounds	Value	Purchaser's Name and Address
Total Value. Enter total on Part 2, line 3, column B							

2004 Alaska Fisheries Business Tax Return
FORM 04-574

Page ____ of ____

Schedule 4E

Business Name	Federal EIN or SSN	Fisheries Business License No.
---------------	--------------------	--------------------------------

SCHEDULE 4E - ESTABLISHED: CUSTOM PROCESSING BY OTHERS

This schedule must be completed for all established fisheries resources that your company had custom processed by another licensed fisheries business. Use additional schedules if more space is needed. **Note:** The applicable tax rate (floating or shore-based) depends on the status of the company or individual who custom processed for you.

A. FLOATING FACILITY (Note: Salmon must be itemized by subspecies.)

Fisheries Processor's		Species	Spec. Code			Pounds	Value	Processing Location Code			
License	Name							(See Instructions)			

Total Value. Enter total on Part 1, line 4, column A.....

B. SHORE-BASED SALMON CANNERY

Fisheries Processor's		Species	Spec. Code			Pounds	Value	Processing Location Code			
License	Name										
		King	4	1	0						
		Red	4	2	0						
		Coho	4	3	0						
		Pink	4	4	0						
		Chum	4	5	0						

Total Value. Enter total on Part 1, line 4, column B.....

C. SHORE-BASED FACILITY (Note: Salmon must be itemized by subspecies.)

Fisheries Processor's		Species	Spec. Code			Pounds	Value	Processing Location Code			
License	Name										

Total Value. Enter total on Part 1, line 4, column C.....

**2004 Alaska Fisheries Business Tax Return
FORM 04-574**

Page ____ of ____

Schedule 4D

Business Name	Federal EIN or SSN	Fisheries Business License No.
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SCHEDULE 4D - DEVELOPING: CUSTOM PROCESSING BY OTHERS

This schedule must be completed for all developing fisheries resources that your company had custom processed by another fisheries business. Use additional schedules if more space is needed. **NOTE:** The applicable tax rate (floating or shore-based) depends on the status of the company or individual who custom processed for you. A list of developing commercial fisheries, Form 04-564, is printed after the instructions in this booklet.

A. FLOATING FACILITY

Fisheries Processor's		Area Caught	Species	Spec. Code			Pounds	Value	Processing Location Code			
License	Name								(See Instructions)			
Total Value. Enter total on Part 2, line 4, column A												

B. SHORE-BASED FACILITY

Fisheries Processor's		Area Caught	Species	Spec. Code			Pounds	Value	Processing Location Code			
License	Name								(See Instructions)			
Total Value. Enter total on Part 2, line 4, column B												

2004 Alaska Fisheries Business Tax Return
FORM 04-574

Page ____ of ____

Schedule 5E

Business Name	Federal EIN or SSN	Fisheries Business License No.
---------------	--------------------	--------------------------------

SCHEDULE 5E - ESTABLISHED: CUSTOM PROCESSING FOR OTHERS

This schedule must be completed for all established fisheries resources that your company custom processed for someone other than another licensed fisheries business. Use additional schedules if more space is needed. **NOTE:** The applicable tax rate (floating or shore-based) depends on the status of **your** fisheries business, not the company or individual for whom you did custom processing.

A. FLOATING FACILITY (Note: Salmon must be itemized by subspecies.)

Customer's Name and Address	Species	Spec. Code			Pounds	Value	Processing Location Code (See Instructions)			

Total Value. Enter total on Part 1, line 5, column A.....

B. SHORE-BASED SALMON CANNERY

Customer's Name and Address	Species	Spec. Code			Pounds	Value	Processing Location Code			
	King	4	1	0						
	Red	4	2	0						
	Coho	4	3	0						
	Pink	4	4	0						
	Chum	4	5	0						

Total Value. Enter total on Part 1, line 5, column B.....

C. SHORE-BASED FACILITY (Note: Salmon must be itemized by subspecies.)

Customer's Name and Address	Species	Spec. Code			Pounds	Value	Processing Location Code			

Total Value. Enter total on Part 1, line 5, column C.....

**2004 Alaska Fisheries Business Tax Return
FORM 04-574**

Page ____ of ____

Schedule 5D

Business Name	Federal EIN or SSN	Fisheries Business License No.
---------------	--------------------	--------------------------------

SCHEDULE 5D - DEVELOPING: CUSTOM PROCESSING FOR OTHERS

This schedule must be completed for all developing fisheries resources that your company custom processed for someone other than another licensed fisheries business. Use additional schedules if more space is needed. **NOTE:** The applicable tax rate (floating or shore-based) depends on the status of **your** fisheries business, not the company or individual for whom you did custom processing. A list of developing commercial fisheries, Form 04-564, is printed after the instructions in this booklet.

A. FLOATING FACILITY

Customer's Name and Address	Area Caught	Species	Spec. Code			Pounds	Value	Processing Location Code (See Instructions)			

Total Value. Enter total on Part 2, line 5, column A

B. SHORE-BASED FACILITY

Customer's Name and Address	Area Caught	Species	Spec. Code			Pounds	Value	Processing Location Code (See Instructions)			

Total Value. Enter total on Part 2, line 5, column B

Schedule 6

Business Name	Federal EIN or SSN	Fisheries Business License No.
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This schedule must be completed for fisheries resources that your company processed for other licensed fisheries businesses. Please provide the information below for each licensed fisheries business for whom you did custom processing for during the calendar year. Use a separate line for each species you processed for each business. Use additional schedules if more space is needed.

[illegible]

Schedule 7

Business Name	Federal EIN or SSN	Fisheries Business License No.

This schedule must be completed for all established and developing fisheries resources sold unprocessed inside the State of Alaska by your company. Use a separate line for each species you sold to each purchaser. Use additional schedules if more space is needed.

[illegible]

Schedule 8

Business Name	Federal EIN or SSN	Fisheries Business License No.

This schedule must be completed for all established and developing fisheries resources reported by your company to the Alaska Department of Fish and Game as discarded. Use separate line for each species you discarded.

[illegible]

2004 Alaska Fisheries Business Tax Return
FORM 04-574

Schedule WB

Business Name	Federal EIN or SSN	Fisheries Business License No.
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A.W. "Winn" Brindle Scholarship Credit

Explanation of Credit. A taxpayer is allowed a credit for contributions made during the tax year to the A.W. "Winn" Brindle Memorial Scholarship

Limitation. The credit is limited to 5% of the fisheries business tax liability. Complete only one schedule. If your fisheries business files more than one return, use this schedule for only one return.

1. Total Tax before Credit. Enter the amount from Page 8, line 1c, of your Alaska Fisheries Business Return.....	1	
2. A.W. "Winn" Brindle Scholarship Contribution made during 2004.....	2	
3. Multiply line 1 by 5% (.05).....	3	
4. Compare the amounts on lines 2 and 3. Enter the lesser amount here and on Page 8, line 2a, of Form 04-574.....	4	

2004 Alaska Fisheries Business Tax Return

Schedule EC

Education Credit

Taxpayers may claim as a credit a portion of contributions to qualifying Alaska colleges and universities. See instructions for limitations and more details.

Payor	Name of College or University	Contribution(s)	
		Date	Amount

1. Total Qualified Contributions made during 2004.....	1	
Allowable Credit Calculation:		
2. Multiply the lesser of line 1 above or \$100,000 by 50% (0.5).....	2	
3. Enter 100% (for Education Credit) of the next \$100,000 contribution.....	3	
4. Total allowable credit. Add lines 2 and 3. Enter here and on page 8, line 2b, of Form 04-574. See Instructions for limitations....	4	

Department of Revenue
Tax Division
PO Box 110420
Juneau, Alaska 99811-0420
Telephone 907.465.3775
Fax 907.465.3566

2004 Alaska Seafood Marketing Assessment FORM 04-578

DEPT USE ONLY

Envelope #

FSN

Due: March 31, 2005

Federal EIN or SSN			Telephone Number	Fax Number
Individual or Corporation Name			E-mail Address	
Business Name			Contact Person	Title
Mailing Address			Check if: <input type="checkbox"/> Amended (attach explanation)	
City	State	Zip Code	Make checks payable to: Alaska Department of Revenue	

A. Fisheries Bus. Lic No.	B. Facility Location or Vessel Name	C. Value of Seafood Products (from Part 3 of each Fisheries Tax Return)

1. Total value of seafood products listed in column C. (If less than \$50,000, skip line 2, sign the return, and file it on or before the due date).....
2. Assessment. Multiply the value on line 1 by .3% (.003).....
(This is your Seafood Marketing Assessment, please remit payment)

1	
2	

Note: If your liability exceeds \$150,000, you must use Electronic Funds Transfer (TOPS) or wire transfer funds.
Check if you are remitting by:

☐ Wire Transfer ☐ TOPS Confirmation Number _____

I declare under penalty of unsworn falsification that the information provided in this return has been reviewed by me, and to the best of my knowledge and belief is true, correct, and complete. If prepared by a person other than the taxpayer, preparer's declaration is based on all information of which preparer has any knowledge.

Signature	Type or Print Name	Date
DEPARTMENT USE ONLY		VALIDATION
PMD:		

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2004 Alaska Fisheries Business Tax Return

Tax Exclusion

Form 04-584

Department of Revenue
Tax Division
PO Box 110420
Juneau, Alaska 99811-0420
Telephone 907.465.3775
Fax 907.465.3566

DEPT USE ONLY
FSN

This return is for use only by a fisher claiming exclusion from payment of the fisheries business tax under AS 43.75.017.

Federal EIN or SSN			Fisheries Business License No.		Entry Permit No. or Interim Use Permit No.	
Name			Vessel Name			
Mailing Address			Commercial Fisheries Vessel License Number			
City	State	Zip Code	Daytime Telephone Number		Fax Number	

Under AS 43.75.017 and 15 AAC 75.035, a person is not liable for fisheries business tax when the fisheries resource is frozen aboard a fishing vessel if the following criteria are met:

- 1) the vessel is operated as a commercial fishing vessel under a valid commercial fishing license;
- 2) the fisheries resource is not processed beyond heading, gutting or cleaning, freezing and glazing;
- 3) the fisheries resource that is frozen was caught by the vessel;
- 4) the fisheries resource is sold by the person claiming an exclusion from the tax to a fisheries business licensed under AS 43.75; and
- 5) the person claiming the exclusion is the commercial fisher who caught the fisheries resource.

Please provide the information requested below for frozen fisheries resources you sold to a licensed fisheries business, and for which you are not liable for payment of the tax.

List only one species per line. For example, if you sold frozen Coho and frozen halibut to Company A, you would use two lines to report the resources sold to Company A.

DEFINITION OF VALUE

Statutes define "Value" as:

1. The market value of the fisheries resource if the taking of the fisheries resource is done in company-owned or company-subsidized boats operated by employees of the company or in boats that are operated under lease to or from the company or other arrangement with the company and if the fisheries resource is delivered to the company; in this subparagraph, "company" means a fisheries business, a subsidiary of a fisheries business, or a subsidiary or a parent company of a fisheries business; or
2. For fisheries resources other than those described in 1, the actual price paid for the fisheries resource by the fisheries business to the fisher, including indirect consideration and bonus amounts paid for fuel, supplies, gear, ice, handling, tender fees, or delivery, whether paid at the time of purchase of the fisheries resource or tendered as a deferred or delayed payment, in this subparagraph, "delivery" means:
 - a. Transportation of the fisheries resource from the boat or vessel on which the product was taken to a tender; or
 - b. If delivery was not to a tender, transportation of the fisheries resource from the boat or vessel on which the product was taken to a shore-based facility in which delivery of the fisheries resource is normally accepted.

Please Note: If you **export** or **transport** a fisheries resource out of the taxing jurisdiction of Alaska, you are liable for the tax and can not claim tax exclusion.

Note: Salmon must be itemized by subspecies.

Name of Fisheries Business who Purchased the Resource	Fisheries Business License No.	Species (one type per line)	Spec. Code	Pounds Sold	Value

I declare under penalty of unsworn falsification that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than the taxpayer, preparer's declaration is based on all information of which preparer has any knowledge.

Signature	Type or Print Name	Date
DEPARTMENT USE ONLY		VALIDATION
PMD:		

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**2004 Alaska Fisheries Business Report of
Bonus or Other Additional Payments
FORM 04-585**

Department of Revenue
Tax Division
PO Box 110420
Juneau, Alaska 99811-0420
Telephone 907.465.3775
Fax 907.465.3566

DEPT USE ONLY

Envelope #

FSN

Federal EIN or SSN			Year in which resources were reported		Date bonus payment was made:	
Individual or Corporation Name					Fisheries Business License Number	
Business Name			Facility Location or Vessel Name			
Mailing Address			Telephone Number		Fax Number	
City	State	Zip Code	E-mail Address			
Contact Person		Title	Check if: <input type="checkbox"/> Amended (attach explanation)			

This report must be filed and the additional tax paid no later than the last day of the month following the month in which the additional payment was made.

Additional Tax Liability

1a. Established. Enter amount from Part 1, line 8.....	1a		
1b. Developing. Enter amount from Part 2, line 8.....	1b		
1c. Total Tax Liability. Add lines 1a and 1b.....	1c		

Additional Credits

2a. A.W. "Winn" Brindle Credit. Attach Schedule WB (line 4).....	2a		
2b. Alaska Education Credit. Attach Schedule EC (line 4).....	2b		
2c. Salmon Credits. Attach Schedule SPDU (line 8).....	2c		
2d. Total Credits. Add lines 2a thru 2c.....	2d		

Total Liability

3. Total Liability (subtract line 2d from line 1c)	Amount You Owe	3	
----------------------------------------------------------	-----------------------	---	--

Note: If your liability exceeds \$150,000, you must use Electronic Funds Transfer (TOPS) or wire transfer funds.

Check if you are remitting by :

☐ Wire Transfer

☐ TOPS Confirmation Number _____

To avoid wire transfer fees, use TOPS, located at: www.tax.state.ak.us

I declare under penalty of unsworn falsification that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than the taxpayer, preparer's declaration is based on all information of which preparer has any knowledge.

Signature	Type or Print Name	Date
DEPARTMENT USE ONLY		
PMD:		

**2004 Alaska Fisheries Business Report of Bonus or Other Additional Payments
FORM 04-585**

Business Name	Federal EIN or SSN	Fisheries Business License Number
---------------	--------------------	-----------------------------------

NOTE. First complete Schedules 1-5 as appropriate for your fisheries business. Then transfer the totals to Part 1 and Part 2 below.

PART 1: ESTABLISHED

Schedule			Column A Floating Facility	Column B Shore-Based Salmon Cannery	Column C Shore-Based Facility
1.	1E	Caught and Processed			
2.	2E	Purchased and Processed			
3.	3E	Transported Unprocessed			
4.	4E	Custom Processing by Others			
5.	5E	Custom Processing for Others			
6. TOTAL VALUE. Add schedules 1-5					
Tax Rate			5% (.05)	4.5% (.045)	3% (.03)
7. TAX. Multiply line 6 by tax rate					
For Department Use Only			60621	60622	60623
8. Established Fisheries Tax. Add each entry from line 7. Enter on Page 28, line 1a.....					

PART 2: DEVELOPING

Schedule			Column A Floating Facility	Column B Shore-Based Facility
1.	1D	Caught and Processed		
2.	2D	Purchased and Processed		
3.	3D	Transported Unprocessed		
4.	4D	Custom Processing by Others		
5.	5D	Custom Processing for Others		
6. TOTAL VALUE. Add schedules 1-5				
Tax Rate			3% (.03)	1% (.01)
7. TAX. Multiply line 6 by tax rate				
For Department Use Only			60624	60625
8. Developing Fisheries Tax. Add each entry from line 7. Enter on Page 28, line 1b.....				

PART 3: Seafood Marketing Assessment Value

Add each entry from line 6, Part 1 and 2. Enter on Form 04-586 Seafood Marketing Assessment Bonus Return.....	Transfer To Form 04-586

**2004 Seafood Marketing Assessment Report of
Bonus or Other Additional Payments
FORM 04-586**

Department of Revenue
Tax Division
PO Box 110420
Juneau, Alaska 99811-0420
Telephone 907.465.3775
Fax 907.465.3566

DEPT USE ONLY

Envelope #

FSN

Federal EIN or SSN			Telephone Number	Fax Number
Individual or Corporation Name			E-mail Address	
Business Name			Contact Person	Title
Mailing Address			Check if: Amended (attach explanation) <input type="checkbox"/>	
City	State	Zip Code	Make checks payable to: Alaska Department of Revenue	
A. Fisheries Bus. Lic No.	B. Facility Location or Vessel Name			C. Seafood Products Value (Part 3 each Fisheries Bonus Return)

1. Total value of seafood products listed in column C. (If less than \$50,000, skip lines 2 - 5, sign the return, and file it on or before the due date).....

2. Assessment. Multiply the value on line 1 by .3% (.003).....

1	
2	

(This is your Seafood Marketing Assessment, please remit payment)

Note: If your liability exceeds \$150,000, you must use Electronic Funds Transfer (TOPS) or wire transfer funds.

Check if you are remitting by:

☐ Wire Transfer

☐ TOPS Confirmation Number _____

To avoid wire transfer fees, use TOPS located at www.tax.state.ak.us

I declare under penalty of unsworn falsification that the information provided in this return has been reviewed by me, and to the best of my knowledge and belief is true, correct, and complete. If prepared by a person other than the taxpayer, preparer's declaration is based on all information of which preparer has any knowledge.

Signature	Type or Print Name	Date

DEPARTMENT USE ONLY	VALIDATION
PMD:	

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**2004 Alaska Fisheries Business Tax Return
FORM 04-574E**

**Use vouchers below for voluntary Estimated Tax payments ONLY.
Please use Monthly Payment Form 04-568 if approved to make monthly payments on your
Fisheries Business, SET/SMT and ASMI under AS43.75.055(c).**

All forms available online at www.tax.state.ak.us

Make copies of these vouchers for future use.

Alaska Fisheries Business Tax Estimated Payment			Important: To insure proper credit, use the same name, EIN or SSN and license number that will be used on the return.
Date	License Number	Federal EIN or SSN	Calendar Year 2005
Business Name			Date:
Mailing Address			Installment Amount: \$
City, State, Zip Code			For Department Use Only

Form 04-574E (Rev 12/04) THIS FORM MUST ACCOMPANY ESTIMATED PAYMENTS

Alaska Fisheries Business Tax Estimated Payment			Important: To insure proper credit, use the same name, EIN or SSN and license number that will be used on the return.
Date	License Number	Federal EIN or SSN	Calendar Year 2005
Business Name			Date:
Mailing Address			Installment Amount: \$
City, State, Zip Code			For Department Use Only

Form 04-574E (Rev 12/04) THIS FORM MUST ACCOMPANY MONTHLY PAYMENTS

Alaska Fisheries Business Tax Estimated Payment			Important: To insure proper credit, use the same name, EIN or SSN and license number that will be used on the return.
Date	License Number	Federal EIN or SSN	Calendar Year 2005
Business Name			Date:
Mailing Address			Installment Amount: \$
City, State, Zip Code			For Department Use Only

THIS FORM MUST ACCOMPANY ESTIMATED PAYMENTS

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State of Alaska
Department of Revenue
Tax Division
PO Box 110420
Juneau, AK 99811-0420

Alaska Fisheries Business Tax Return

TO: